



3014 (02-09-04)

ANNUAL REPORT

OF

Name: WHITEHALL MUNICIPAL ELECTRIC UTILITY

Principal Office: 18620 HOBSON STREET
P.O. BOX 155
WHITEHALL, WI 54773

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I LYNN JOHNSON of
(Person responsible for accounts)

WHITEHALL MUNICIPAL ELECTRIC UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/17/2001
(Date)

CLERK TREASURER / ADMINISTRATOR

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WHITEHALL MUNICIPAL ELECTRIC UTILITY**Utility Address:** 18620 HOBSON STREET

P.O. BOX 155

WHITEHALL, WI 54773

When was utility organized? 10/31/1940**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR LYNN JOHNSON**Title:** CLERK-TREASURER / ADMINISTRATOR**Office Address:**

18620 HOBSON STREET

P.O. BOX 155

WHITEHALL, WI 54773

Telephone: (715) 538 - 4353**Fax Number:** (715) 538 - 2301**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: VIRCHOW KRAUSE AND COMPANY, LLP**Title:****Office Address:** VIRCHOW KRAUSE AND COMPANY, LLP

205 EAST GRAND AVENUE

EAU CLAIRE, WI 54701

Telephone: (715) 833 - 1717**Fax Number:** (715) 836 - 7877**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: MR EARL STENDAHL**Title:** PRESIDENT**Office Address:**

18620 HOBSON STREET

WHITEHALL, WI 54773

Telephone: (715) 538 - 4353**Fax Number:** (715) 538 - 2301**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: VIRCHOW KRAUSE AND COMPANY, LLP**Title:****Office Address:** VIRCHOW KRAUSE AND COMPANY, LLP
205 EAST GRAND AVENUE
EAU CLAIRE, WI 54701**Telephone:** (715) 833 - 1717**Fax Number:** (715) 836 - 7877**E-mail Address:****Date of most recent audit report:** 2/21/2001**Period covered by most recent audit:** 1/1/00 THROUGH 12/31/00

Names and titles of utility management including manager or superintendent:

Name: MR GARY FROMM**Title:** ELECTRIC SUPERINTENDENT**Office Address:**18620 HOBSON STREET
P.O. BOX 155
WHITEHALL, WI 54773**Telephone:** (715) 538 - 4353**Fax Number:** (715) 538 - 2301**E-mail Address:**

Name: MR LYNN JOHNSON**Title:** CLERK-TREASURER / ADMINISTRATOR**Office Address:**18620 HOBSON STREET
P.O. BOX 155
WHITEHALL, WI 54773**Telephone:** (715) 538 - 4353**Fax Number:** (715) 538 - 2301**E-mail Address:**

Name of utility commission/committee: WHITEHALL ELECTRIC UTILITY COMMISSION

Names of members of utility commission/committee:MR ROBERT GUINN, COMMISSIONER
MR ELIOT SOLSRUD, COMMISSIONER
MR RICHARD SOSALLA, COMMISSIONER
MS MARILYN SPEERSTRA, COMMISSIONER
MR EARL STENDAHL, PRESIDENT

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?**NO**Date of Ordinance:** 

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

 Firm Name:

Contact Person:

 Title:

 Telephone:

 Fax Number:

 E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,632,214	1,616,441	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,493,819	1,454,165	2
Depreciation Expense (403)	107,411	105,565	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	63,503	57,874	5
Total Operating Expenses	1,664,733	1,617,604	
Net Operating Income	(32,519)	(1,163)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(32,519)	(1,163)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	10,287	5,099	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	10,287	5,099	
Total Income	(22,232)	3,936	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	4,110	13
Total Miscellaneous Income Deductions	0	4,110	
Income Before Interest Charges	(22,232)	(174)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	10,538	12,389	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	10,538	12,389	
Net Income	(32,770)	(12,563)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	269,029	281,592	20
Balance Transferred from Income (433)	(32,770)	(12,563)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	236,259	269,029	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INCOME	10,287	5
Total (Acct. 419):	10,287	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	0	1,632,214	0	0	1,632,214	1
Less: interdepartmental sales	0	12,834	0	0	12,834	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	0	1,619,380	0	0	1,619,380	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses			0	1
Electric operating expenses	117,182		117,182	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts	7,553		7,553	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	124,735	0	124,735	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,137,453	2,104,688	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,518,855	1,411,444	2
Net Utility Plant	618,598	693,244	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	30,372	28,533	7
Total Other Property and Investments	30,372	28,533	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	30,483	13,081	8
Temporary Cash Investments (132)	226,826	185,793	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	155,933	137,271	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	11,957	11,057	14
Materials and Supplies (150)	27,711	36,983	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	452,910	384,185	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,101,880	1,105,962	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	236,259	269,029	23
Total Proprietary Capital	236,259	269,029	
LONG-TERM DEBT			
Bonds (221)	190,625	228,125	24
Advances from Municipality (223)	82,260	82,260	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	272,885	310,385	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	149,220	104,521	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	4,560	523	30
Taxes Accrued (236)	48,154	43,250	31
Interest Accrued (237)	5,952	834	32
Other Current and Accrued Liabilities (238)	25,362	17,932	33
Total Current and Accrued Liabilities	233,248	167,060	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	359,488	359,488	41
Total Liabilities and Other Credits	1,101,880	1,105,962	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	0	0	0	2,137,453	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	0	0	0	2,137,453	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	0	0	0	1,518,855	10
Total Accumulated Provision	0	0	0	1,518,855	
Net Utility Plant	0	0	0	618,598	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Electric (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,411,444				1,411,444	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	107,411				107,411	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	107,411	0	0	0	107,411	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	1,518,855	0	0	0	1,518,855	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			27,711		27,711	36,983	2
Total Electric Utility					27,711	36,983	

Account	Total End of Year	Amount Prior Year	
Electric utility total	27,711	36,983	1
Water utility		0	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	27,711	36,983	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.
--

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	0	1
Changes during year (explain):		
		2
Balance end of year	0	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1997 MORTGAGE REVENUE	09/15/1997	12/01/2005	5.00%	190,625	1
Total Bonds (Account 221):				190,625	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
PRIOR YEARS TAX EQUIVALENT	00/00/0000	00/00/0000	0.00%	82,260	1
Total for Account 223				82,260	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	43,250	1
Accruals:		
Charged water department expense		2
Charged electric department expense	63,503	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	63,503	
Taxes paid during year:		
County, state and local taxes	38,346	6
Social Security taxes	15,349	7
PSC Remainder Assessment	2,127	8
Other (explain):		
Gross receipts tax	2,777	9
Total payments and other debits	58,599	
Balance end of year	48,154	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1997 MORTGAGE REVENUE	834	10,538	5,420	5,952	1
Subtotal	834	10,538	5,420	5,952	
Advances from Municipality (223)					
1995 GENERAL OBLIGATION	0			0	2
1996 GENERAL OBLIGATION	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	834	10,538	5,420	5,952	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	0	0	359,488	0	0	359,488	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):						0	4
Deduct charges (specify):						0	5
Balance End of Year	0	0	359,488	0	0	359,488	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
DEBT SERVICE RESERVE	30,372	3
Total (Acct. 125):	30,372	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water		5
Electric	155,933	6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	155,933	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DELIQUENT UTILITY BILLS	11,957	12
Total (Acct. 145):	11,957	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	0	2,121,070	0	0	2,121,070	1
Materials and Supplies	0	32,347	0	0	32,347	2
Other (specify):						
					0	3
Less Average:						
Reserve for Depreciation	0	1,465,149	0	0	1,465,149	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	0	359,488	0	0	359,488	6
Other (specify):						
					0	7
Average Net Rate Base	0	328,780	0	0	328,780	
Net Operating Income	0	(32,519)	0	0	(32,519)	8
Net Operating Income as a percent of						
Average Net Rate Base	N/A	-9.89%	N/A	N/A	-9.89%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	252,644	3
Other (Specify):		4
Total Average Proprietary Capital	252,644	
Net Income		
Net Income	(32,770)	5
Percent Return on Proprietary Capital	-12.97%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

Rate increase authorized 7/14/00.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

Began billing Public Benefit Charges for Department of Administration 10/1/00.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

To the City Council
City of Whitehall
Whitehall, Wisconsin

We have compiled the accompanying PSC Report of the Whitehall Municipal Electric Utility, enterprise fund of the City of Whitehall, as of December 31, 2000 and 1999, in accordance with Statement on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, do not express an opinion or any other form of assurance on them.

These financial statements are presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

VIRCHOW, KRAUSE & COMPANY, LLP

Eau Claire, Wisconsin

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 13, 2001

Mr. Lynn Johnson, Clerk-Treasurer
Whitehall Municipal Electric Utility
18620 Hobson Street
P.O. Box 155
Whitehall, WI 54773-0155

2000 Analytical Review DWCCA-6490-ELE

Dear Mr. Johnson:

The Public Service Commission has completed their analytical review of your 2000 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions, only the following comments.

On page E-13, Security Lighting is reported as Rate Schedule No. YA-1. During your rate case in 2000, this rate was revised to MS-3, Yard Lighting Service. We have changed our copy of your annual report. Please correct your copy of the annual report to MS-3, Yard Light Service, and use this rate number in the future.

You may consider your review closed. Thank you for your efforts in preparing your 2000 annual report. If you have any questions, please feel free to contact me at (608) 266-3768 or e-mail me at engele@psc.state.wi.us.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\6490.doc

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,616,490	1
Total Sales of Electricity	1,616,490	
Other Operating Revenues		
Forfeited Discounts (450)	6,323	2
Miscellaneous Service Revenues (451)	982	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	3,392	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	5,027	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	15,724	
Total Operating Revenues	1,632,214	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	1,262,487	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	121,148	11
Customer Accounts Expenses (901-904)	30,262	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	79,922	14
Total Operation and Maintenance Expenses	1,493,819	
Other Expenses		
Depreciation Expense (403)	107,411	15
Amortization Expense (404-407)		16
Taxes (408)	63,503	17
Total Other Expenses	170,914	
Total Operating Expenses	1,664,733	
NET OPERATING INCOME	(32,519)	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	6,323	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	6,323	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS SERVICE REVENUES	982	3
Total Miscellaneous Service Revenues (451)	982	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENT FROM ELECTRIC PROPERTY	3,392	5
Total Rent from Electric Property (454)	3,392	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
UNDERGROUND SERVICES INSTALLED, RIVER FALLS STORM DAMAGE REIMBURSEMENTS	5,027	7
Total Other Electric Revenues (456)	5,027	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	1,262,487	15
Other Expenses (546)		16
Total Other Power Supply Expenses	1,262,487	
Total Power Production Expenses	1,262,487	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	<u>0</u>	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	13,492	20
Line and Station Labor (561)	35,581	21
Line and Station Supplies and Expenses (562)	17,857	22
Street Lighting and Signal System Expenses (565)	5,172	23
Meter Expenses (566)	10,638	24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)	5,661	26
Maintenance of Structures and Equipment (571)	6,387	27
Maintenance of Lines (572)	11,324	28
Maintenance of Line Transformers (573)	2,584	29
Maintenance of Street Lighting and Signal Systems (574)	4,703	30
Maintenance of Meters (575)	586	31
Maintenance of Miscellaneous Distribution Plant (576)	7,163	32
Total Distribution Expenses	<u>121,148</u>	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,126	33
Accounting and Collecting Labor (902)	21,743	34
Supplies and Expenses (903)	5,393	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	<u>30,262</u>	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	<u>0</u>	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	15,131	38
Office Supplies and Expenses (921)	2,598	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	4,739	41
Property Insurance (924)	7,145	42
Injuries and Damages (925)		43
Employee Pensions and Benefits (926)	31,736	44
Regulatory Commission Expenses (928)	797	45
Miscellaneous General Expenses (930)	10,518	46
Transportation Expenses (933)	7,258	47
Maintenance of General Plant (935)		48
Total Administrative and General Expenses	79,922	
Total Operation and Maintenance Expenses	1,493,819	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		43,250	1
Social Security		15,349	2
Wisconsin Gross Receipts Tax		2,777	3
PSC Remainder Assessment		2,127	4
Other (specify): NONE			5
Total tax expense		63,503	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Trempealeau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.214619				3
County tax rate	mills		6.451563				4
Local tax rate	mills		6.103370				5
School tax rate	mills		12.455454				6
Voc. school tax rate	mills		2.514909				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.739915				10
Less: state credit	mills		1.871139				11
Net tax rate	mills		25.868776				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.103370				14
Combined School Tax Rate	mills		14.970363				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.073733				17
Total Tax Rate	mills		27.739915				18
Ratio of Local and School Tax to Total	dec.		0.759690				19
Total tax net of state credit	mills		25.868776				20
Net Local and School Tax Rate	mills		19.652248				21
Utility Plant, Jan. 1	\$	2,104,689	2,104,689				22
Materials & Supplies	\$	36,983	36,983				23
Subtotal	\$	2,141,672	2,141,672				24
Less: Plant Outside Limits	\$	15,144	15,144				25
Taxable Assets	\$	2,126,528	2,126,528				26
Assessment Ratio	dec.		0.931900				27
Assessed Value	\$	1,981,711	1,981,711				28
Net Local & School Rate	mills		19.652248				29
Tax Equiv. Computed for Current Year	\$	38,945	38,945				30
Tax Equivalent per 1994 PSC Report	\$	43,250					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	43,250					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	0	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	9,225		34
Structures and Improvements (361)	27,473		35
Station Equipment (362)	475,036	790	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	124,684	1,035	38
Overhead Conductors and Devices (365)	570,403		39
Underground Conduit (366)	6,571		40
Underground Conductors and Devices (367)	55,791	3,506	41
Line Transformers (368)	225,602	3,839	42
Services (369)	86,789	2,513	43
Meters (370)	83,921	6,387	44
Installations on Customers' Premises (371)	24,059		45
Leased Property on Customers' Premises (372)	529		46
Street Lighting and Signal Systems (373)	66,607	1,735	47
Total Distribution Plant	1,756,690	19,805	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	7,431		50
Computer Equipment (391.1)	16,662		51
Transportation Equipment (392)	98,630	12,370	52
Stores Equipment (393)	300		53
Tools, Shop and Garage Equipment (394)	32,300	590	54
Laboratory Equipment (395)	3,988		55
Power Operated Equipment (396)	184,363		56
Communication Equipment (397)	3,219		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			9,225 34
Structures and Improvements (361)			27,473 35
Station Equipment (362)			475,826 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			125,719 38
Overhead Conductors and Devices (365)			570,403 39
Underground Conduit (366)			6,571 40
Underground Conductors and Devices (367)			59,297 41
Line Transformers (368)			229,441 42
Services (369)			89,302 43
Meters (370)			90,308 44
Installations on Customers' Premises (371)			24,059 45
Leased Property on Customers' Premises (372)			529 46
Street Lighting and Signal Systems (373)			68,342 47
Total Distribution Plant	0	0	1,776,495
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			7,431 50
Computer Equipment (391.1)			16,662 51
Transportation Equipment (392)			111,000 52
Stores Equipment (393)			300 53
Tools, Shop and Garage Equipment (394)			32,890 54
Laboratory Equipment (395)			3,988 55
Power Operated Equipment (396)			184,363 56
Communication Equipment (397)			3,219 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	1,105		58
Other Tangible Property (399)	0		59
Total General Plant	347,998	12,960	
Total utility plant in service directly assignable	2,104,688	32,765	
<u>Common Utility Plant Allocated to Electric Department</u>	<u>0</u>		<u>60</u>
 Total utility plant in service	 2,104,688	 32,765	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			1,105 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	360,958
Total utility plant in service directly assignable	0	0	2,137,453
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	2,137,453

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
URD-1.94	0.12	22.74	4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm	1	11
Nonfarm	37	12
Total	38	13
Total customers on rural lines at end of year	38	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	5,382	Thursday	01/27/2000	10:00	2,891	1
February	02	5,265	Thursday	02/17/2000	10:00	2,630	2
March	03	4,955	Thursday	03/09/2000	12:00	2,699	3
April	04	4,963	Tuesday	04/18/2000	09:00	2,494	4
May	05	5,306	Monday	05/08/2000	12:00	2,755	5
June	06	5,704	Friday	06/09/2000	16:00	2,869	6
July	07	6,031	Monday	07/10/2000	15:00	3,000	7
August	08	6,350	Thursday	08/31/2000	12:00	3,105	8
September	09	5,847	Monday	09/11/2000	13:00	2,584	9
October	10	4,805	Monday	10/02/2000	10:00	2,527	10
November	11	5,092	Tuesday	11/21/2000	12:00	2,475	11
December	12	5,390	Monday	12/11/2000	18:00	2,830	12
Total		65,090				32,859	

System Name

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
-----------------	----------

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases		32,859	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		32,859	15
Disposition of Energy			
Sales to Ultimate Consumers (including interdepartmental sales)		30,929	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		35	22
Total Used by Company		35	23
Total Sold and Used		30,964	24
Energy Losses:			
Transmission Losses (if applicable)			26
Distribution Losses		1,895	27
Total Energy Losses		1,895	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		5.7671%	29
Total Disposition of Energy		32,859	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
CITY	RG-1	708	6,266	1
RURAL	RG-1	23	274	2
Total Sales for Residential Sales		731	6,540	
Commercial & Industrial				
CITY COMMERCIAL	CG-1	158	2,933	3
RURAL COMMERCIAL	CG-1	13	79	4
CITY INDUSTRIAL	CP-1	14	19,681	5
RURAL INDUSTRIAL	CP-1	2	1,509	6
ATHLETIC FIELDS	MS-2	2	6	7
Total Sales for Commercial & Industrial		189	24,208	
Public Street & Highway Lighting				
CITY STREETS	MS-1	1	165	8
YARD LIGHTING SERVICE	MS-3	1	16	9
Total Sales for Public Street & Highway Lighting		2	181	
Sales for Resale				
INTERDEPARTMENTAL	MP-1	1	207	10
Total Sales for Sales for Resale		1	207	
TOTAL SALES FOR ELECTRICITY		923	31,136	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		375,304	2,003	377,307	1
		17,024	118	17,142	2
0	0	392,328	2,121	394,449	
		196,476	1,049	197,525	3
		5,749	13	5,762	4
		903,187	8,336	911,523	5
		68,394	956	69,350	6
		1,699	(1)	1,698	7
0	0	1,175,505	10,353	1,185,858	
		22,432	4	22,436	8
		874	39	913	9
0	0	23,306	43	23,349	
		14,381	(1,547)	12,834	10
0	0	14,381	(1,547)	12,834	
0	0	1,605,520	10,970	1,616,490	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars						
(a)		(b)		(c)		
Name of Vendor		WPPI				1
Point of Delivery		SOURCE				2
Type of Power Purchased (firm, dump, etc.)		FIRM				3
Voltage at Which Delivered		69000				4
Point of Metering		SOURCE				5
Total of 12 Monthly Maximum Demands -- kW		65,090				6
Average load factor		69.1540%				7
Total Cost of Purchased Power		1,262,487				8
Average cost per kWh		0.0384				9
On-Peak Hours (if applicable)						10
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	11
	January	1,400	1,491			12
	February	1,346	1,284			13
	March	1,412	1,287			14
	April	1,210	1,284			15
	May	1,406	1,349			16
	June	1,457	1,412			17
	July	1,383	1,617			18
	August	1,643	1,462			19
	September	1,259	1,325			20
	October	1,301	1,226			21
	November	1,252	1,223			22
	December	1,302	1,528			23
	Total kWh (000)	16,371	16,488			24
						25
						26
						27
		(d)		(e)		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
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NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							0
							1

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						
Total						0
						1

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
				Total				0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation				
	(b)	(c)	(d)	(e)	(f)
Name of Substation	CLAIRE ST.				1
Voltage--High Side	6,900				2
Voltage--Low Side	12,470				3
Num. Main Transformers in Operation	1				4
Capacity of Transformers in kVA	7,500				5
Number of Spare Transformers on Hand	1				6
15-Minute Maximum Demand in kW	6,350				7
Dt and Hr of Such Maximum Demand	08/31/2000				8
	12:00				9
Kwh Output	32,859				10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				
	(h)	(i)	(j)	(k)	(l)
Name of Substation					16
Voltage--High Side					17
Voltage--Low Side					18
Num. of Main Transformers in Operation					19
Capacity of Transformers in kVA					20
Number of Spare Transformers on Hand					21
15-Minute Maximum Demand in kW					22
Dt and Hr of Such Maximum Demand					23
					24
Kwh Output					25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				
	(n)	(o)	(p)	(q)	(r)
Name of Substation					31
Voltage--High Side					32
Voltage--Low Side					33
Num. of Main Transformers in Operation					34
Capacity of Transformers in kVA					35
Number of Spare Transformers on Hand					36
15-Minute Maximum Demand in kW					37
Dt and Hr of Such Maximum Demand					38
					39
Kwh Output					40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,045	271	16,756	1
Acquired during year	43	5	515	2
Total	1,088	276	17,271	3
Retired during year	31	4	90	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,057	272	17,181	6
Number end of year accounted for as follows:				7
In customers' use	979	199	14,989	8
In utility's use	3			9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	75	73	2,192	12
Total end of year	1,057	272	17,181	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Fluorescent	150	122	94,550	1
Fluorescent	250	16	17,072	2
Total		138	111,622	
Ornamental				
Fluorescent	150	19	14,725	3
Fluorescent	250	36	38,412	4
Total		55	53,137	
Other				
NONE				5
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Line and Station Supplies and Expenses (562) increased due to large write down of obsolete inventory.

Sales of Electricity by Rate Schedule (Page E-12)

Rate schedule YA-1 for Security Lighting is the Rate Schedule used in previous years.

9/11/01, ele: YA-1 Security Lighting revised to MS-3 Yard Lighting Service per Jerry Albrecht
